

**AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph(s) for the abstract now appearing in the currently filed specification:

--A method of manufacturing a composite soft magnetic material having excellent magnetic characteristics, a high strength, and a low core loss, having steps of: heating a silicon resin film-coated soft magnetic powder at a temperature of from the room temperature to 150 °C obtained by forming a thin silicon resin film having a thickness of from 0.1  $\mu\text{m}$  to 5  $\mu\text{m}$  on a surface of a soft magnetic powder or an insulating film-coated soft magnetic powder; filling the silicon resin film-coated soft magnetic powder at a temperature of from the room temperature to 150 °C in a mold which is heated at a temperature of from 100 °C to 150 °C and performing compaction at a pressure of from 600 MPa to 1500 MPa, thereby obtaining a compact; and curing the compact at a temperature of from 400 °C to 600 °C.--